IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TWENTIETH DAY OF APRIL
TWO THOUSAND AND SIX

PRESENT

**THE HON'BLE SRI JUSTICE BILAL NAZKI**

**and**
**THE HON'BLE SRI JUSTICE G.CHANDRAIAH**

**WRIT PETITION No.7490 of 2006**

**Between:**

**M/s.Tejaswini Enterprises,**

**D.No.31-5-29, Prakashrao Street,**

**Maruthinagar, Vijayawada-4.**

**..... PETITIONER**

**AND**

**1.Telecom Regulatory Authority of India,**

**A 15/2, Safdarjung Road,**

**New Delhi – 110 029, and 2 others.**

**.....RESPONDENTS**

**ORDER:** ***(Per Hon'ble Sri Justice Bilal Nazki,)***

Heard learned Counsel for the petitioner and also the learned Special Standing Counsel for Commercial Taxes.

The controversy in this Writ Petition is with respect to payment of sales tax relating to sim cards. We are told that this controversy has already been decided by the Supreme Court in a judgment reported in ***Bharat Sanchar Nigam limited and another vs. Union of India and others***.

Therefore, the Writ Petition is disposed of in terms of the judgment of the Supreme Court cited supra. However, it is made clear that the judgment of the Supreme Court will apply only with respect to the tax on Sim cards and Recharge coupons. No costs.

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**(Bilal Nazki, J)**

**20th April, 2006**

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**(G.Chandraiah, J)**

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